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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
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OF COUNSEL
URBAN A. LESTER

September 30, 2005

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Memorandum of Assignment of Lease Agreement, dated as of September 30, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Assignment and Assumption Agreement being filed with the Board under Recordation Number _____.

The names and addresses of the parties to the enclosed document are:

Assignor: The Andersons, Inc.
480 West Dussel Drive
Maumee, Ohio 43537

Assignee: ORIX Financial Services, Inc.
600 Town Park Lane - 3rd Floor
Kennesaw, Georgia 30144

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

25 railcars within the series NAHX 92943 – NAHX 94561 as more particularly set forth in the equipment schedule attached to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm
Enclosures

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MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ~~SURFACE~~ TRANSPORTATION BOARD

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made entered into effective September 30, 2005, by and between The Andersons, Inc. ("Assignor") and ORIX Financial Services, Inc. ("Assignee").

WHEREAS, GE Railcar Services Corporation, as Lessor, and Lafarge North America as Lessee, have heretofore entered into that certain Rider No. 14 Renewal No. 3 to Car Leasing Agreement No. 3070-1, dated March 18, 2005, between General Electric Railcar Services Corporation and Lafarge North America to Car Leasing Agreement 3070-1, dated June 7, 1984, between GE and General Portland, Inc. pertaining to the rail cars described therein ("Equipment"). Said Lease was assigned to The Andersons, Inc. as of June 27, 2005. Evidence of the Lease and the assignment has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. § 11301 simultaneously with this Assignment and assigned recordation number _____.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

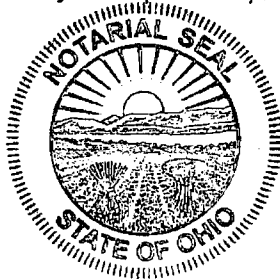
ASSIGNOR: The Andersons, Inc.

By: Richard R. George
Richard R. George
Vice President
Corporate Controller/CIO

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Richard R. George of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this 30th day of September, 2005.



Judy A. Baldwin
Notary Public
My commission expires

JUDY A. BALDWIN
Notary Public, State of Ohio
Commission Expires 2/01/2010

ASSIGNEE:
ORIX FINANCIAL SERVICES, INC.

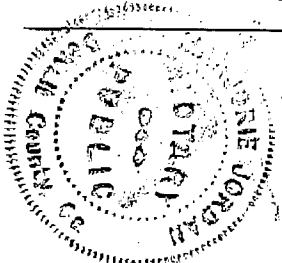
By: 

Mark A. Kassis
Senior Vice President

STATE OF Georgia)
COUNTY OF Cobb) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Mark A. Kassis, Senior Vice President of ORIX Financial Services, Inc. a New York corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at
this 30th day of September, 2005.



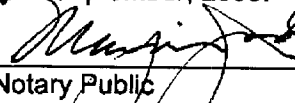
 **Marjorie Jordan**
Notary Public
My Commission Expires: 2/13/2009

EXHIBIT A


The following 2,785 Cubic Foot Pressure Differential Covered Hopper Railcars:

<u>Count</u>	<u>Car Initial</u>	<u>Car Number</u>
1	NAHX	92943
2	NAHX	92958
3	NAHX	92973
4	NAHX	92985
5	NAHX	92993
6	NAHX	93210
7	NAHX	93242
8	NAHX	93374
9	NAHX	93413
10	NAHX	93519
11	NAHX	93638
12	NAHX	93654
13	NAHX	94020
14	NAHX	94022
15	NAHX	94024
16	NAHX	94029
17	NAHX	94039
18	NAHX	94107
19	NAHX	94161
20	NAHX	94162
21	NAHX	94163
22	NAHX	94164
23	NAHX	94165
24	NAHX	94539
25	NAHX	94561

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 30 September, 2005



Robert W. Alvord